

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.720 Separate Registration for Different Places of Business of Same Taxpayer Under Some Circumstances

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.720 Separate Registration for Different Places of Business of Same Taxpayer Under Some Circumstances

When the same person engages in 2 or more businesses of selling tangible personal property at retail in this State, which businesses are substantially different in character or engaged in under different trade names or engaged in under other substantially dissimilar circumstances (so that it is more practicable, from an accounting, auditing or bookkeeping standpoint, for such businesses to be separately registered), the Department may require or permit such person (subject to the same requirements concerning the furnishing of security as those that are provided for hereinbefore in this Regulation as to each application for a certificate of registration) to apply for and obtain a separate certificate of registration for each such business or for any of such businesses instead of registering such person, as to all such businesses, under a single certificate of registration supplemented by related sub-certificates of registration.

At the request of a corporation, the Department may permit separate registration of divisions of that corporation under this Section. In those cases, each separately registered division is required to file returns under its separate Illinois Business Tax (IBT) number.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)